WANG GLOBAL

October 2, 1998

EXHIBIT
32
SW 9/27/05

BY TELECOPIER – (202) 874-1837

Ms. Tina Masuda
Tax Treaty Division
Internal Revenue Service
950 L'Enfant Plaza SW
Washington, DC 20024

Re: Wang Competent Authority Request

Dear Tina:

Here is the information you requested. Wang provided each of the Korean and Japanese companies with a worldwide license to make, use or sell infringing product. The royalty was based on sales of infringing product in the United States. Because the infringing product was a commodity, Wang wanted to obtain a royalty on infringing products sold directly by the source company to the United States as well as infringing product sold initially outside the United States that subsequently would be sold in the United States.

Wang devised a foreign factor to capture original sales of product outside the United States that resulted in a subsequent sale within the United States. Here is how the foreign factor worked. Each source company made the infringing product in the host country. The source company then sold some infringing product directly into the United States. Wang calculated original sales to the United States to be approximately 60% of all infringing product made by a source company. The source company also sold infringing product outside the United States. Wang calculated original sales to Europe to be approximately 20% and original sales to non-European and non-North American countries to be approximately 20%. Some of these original sales outside the United States would result in sales of infringing product into the United States. For example, Samsung might have sold product to a European computer manufacturer which then would sell the personal computer (that included the infringing product) to a company in the United States. Alternatively, Samsung might have sold product to an Asian reseller that then would have resold the product into the United States.

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Main Tel. 978 967 5000 • Fax: 978 967 3930 • Internet: http://www.wang.com

Because it was impossible to trace the product once it was sold by the source company, Wang devised the foreign factor so that it would receive a royalty for some percentage of the original sales outside the United States. Wang estimated that approximately 5% of all original sales outside the United States would result in a subsequent sale into the United States. Accordingly, Wang charged a royalty for all original sales into the United States and for 5% of the original sales outside the United States.

Using the foreign factor, you could concede that the royalties charged by Wang to the Korean and Japanese companies were not attributable entirely to original sales into the United States. In addition, you could concede that Wang provided worldwide rights to the licensees, even though the royalty payments were based on U.S. sales.

I hope this provides you with the ammunition you need to reach settlements with the Japanese and Korean tax authorities. I would appreciate your calling me at (978) 625-5210 as soon as you conclude your meetings later this month. Thank you again for your assistance.

Yours very truly,

Charles J. Gray

CJG/dcc

Cc: Robert D. Simon (303) 295-8829

WANG GLOBAL

FACSIMILE COVER SHEET

TO:	Robert D. Simon
COMPANY:	
FAX NUMBER:	303-295-8829
FROM:	Charles Gray
PHONE NUMBER:	978-967-6245
FAX NUMBER:	978-967-3930
DATE:	October 5, 1998
SUBJECT:	Wang Competent Authority Request
NO. OF PAGES (INCLUDING COVER PAGE)	3

MESSAGE:

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FACSIMILE COVER SHEET

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